hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:

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APR 2 3 2004

Technology Center 2600

Our Case No. 9281-3965 Client Reference No. N US00064

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Morita et al.)
Serial No. 09/822,576)
Filing Date: March 30, 2001)
For: THIN-FILM MAGNETIC HEAD HAVING LOWER MAGNETIC POLE LAYER AND INSULATOR LAYER BEHIND THE LOWER MAGNETIC POLE LAYER IN THE DIRECTION OF HEIGHT OF THE POLE LAYER, AND METHOD FOR MANUFACTURING THE THIN-FILM MAGNETIC HEAD) Examiner: David Donald Davis) Group Art Unit: 2652)))

RESPONSE TO RESTRICTION/ELECTION REQUIREMENT

Mail Stop Non-Fee Amendment Commissioner for Patents Washington, D.C. 22313 -1450

Dear Sir:

In response to the Office Action dated March 24, 2004, Applicants elect Invention 1, and Claims 1 - 6, 8 - 12 and 18 - 21 for the present application.

· Application No. 09/822,576
Reply to Office Action of March 24, 2004

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 9 of this paper.

Case No. 9281-3965			
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			TO THE CO	WINISSIONER FO	OR PATENTS						
Postcare		rewith are	Transmittal Letter	(in duplicate); Re	esponse to Restr	iction/Electi	on Re	guirement; an	d Return		
	Small entity status of this application under 37 CFR § 1.27 has been established by verified statement previously submitted										
	Applicant claims small entity status. See 37 CFR1.27.						F	RECEIVED			
	Petition for a	month	extension of time.			APR 2 3 2004					
\boxtimes	No additional fee is required.					Technology Center 2600					
	The fee has bee	en calculate	ed as shown below:				16	Cililology	Octiloi 20	00	
- .	The lee has been calculated as shown below.				Small	Other Than Small Entity Small Entity					
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'I Fee	or	Rate	Add'I Fee		
Total	15	Minus	21	0	x \$9=			x \$18=			
Indep.	2	Minus	3	0	x 43=		_	x \$86=			
First Pre	esentation of Multi	ple Dep. Cl	aim		+\$145=	 :-	4	+ \$290=			
					Total add'i fee	\$		Total add'I fee	\$		
	Please charge to copy of this she		count No. 23-1925 (ed.	BRINKS HOFER	GILSON & LION	E) in the ar	mount (of \$ A	duplicate		
	A check in the amount of \$ to cover the filing fee is enclosed.										
	The Commissioner is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this communication or credit any overpayment to Deposit Account No. 23-1925. A duplicate copy of this sheet is enclosed.										
	I hereby petition under 37 CFR § 1.136(a) for any extension of time required to ensure that this paper is timely filed. Please charge any associated fees which have not otherwise been paid to Deposit Account No. 23-1925. A duplicate copy of this sheet is enclosed.										
				Respectfully	submitted,		7				
					the 1	/					
				Gustavo Sille Registration	No. 32,305						
				Attorney for A Customer No	Applicant b. 00757 - Brinks,	Hofer, Gilse	on & Li	one			
P.O. BO	6 HOFER GILSON 9X 10395 6O, ILLINOIS 606 91-4200										
I hereby ce	ertify that this correspond	age, in an enve	deposited with the United lope addressed to: MAIL S ndria, VA 22313-1450, on	STOP NON FEE AMEN	DMENT,						
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